Sales Tax - Filing Frequency Periods

What are the filing frequency periods for state sales tax?

The period in which a sales tax return is to be filed depends upon how much sales tax a business has collected within a certain period of time. All sales tax account holders are required to file a sales tax return even if no sales tax has been collected. In this case a business would file a "zero" return.

Depending upon on how much state sales tax was collected usually determines your filing frequency. The qualifications are as follows:

Monthly: \$300 or more of sales tax collected per month.

Quarterly: Under \$300 of sales tax per month.

Annually: If after one year of operation your business has collected \$15 or less of sales tax per month.

Seasonal: If your business is seasonal and you make retail sales only part of the year you must still collect and remit sales tax. The Department of Revenue will send returns only for those months during which you conduct business. Seasonal filers are set up on a monthly filing basis.

Due Date: Returns are due on or before the 20th day of the month following the close of the tax period. Mailed returns must be postmarked the 20th day of the month or before.